

Langley Research Center

Service Pools and G&A 101

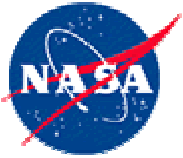
Presented to the FUN Forum

Amy Radford, LaRC Core Financial
Business Process Lead

4-6081

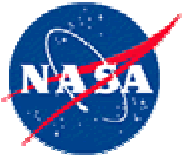
January 20, 2006

ocfo.larc.nasa.gov



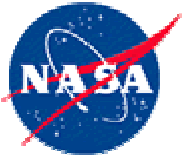
Agenda

- Overview
- Service Pools (SP) Overview and Details
- General & Administrative Services (G&A) Overview and Details



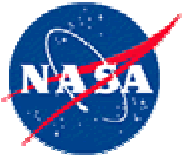
Overview

- Service Activities may consist of two components
 - Service Pool (SP) (indirect)
 - Direct charging (may be “directly” charged to another SP, G&A, or a Program/Project)
- This presentation focuses primarily on the “pool” (indirect) piece of service activities
- SP and G&A are services that are used broadly by all or most center personnel



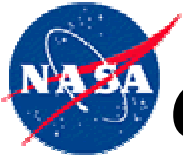
Center Management Oversight

- OCFO and the Associate Director for Operations (ADO) are currently developing processes for managing institution budgets (SP and G&A)
 - Changes to pools or G&A budgets and/or FTE/WYE must be approved by ADO during year of execution
- Monthly status by SP/G&A are to be provided to ADO by OCFO
- Institution Budget (SP/G&A) information available on the RM server – updated at least once a month



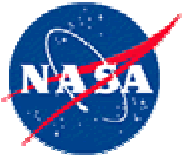
Funds Distribution and Assessments Overview

- Funds received at Center are distributed first to Programs/Projects and then flowed to SP and G&A
- As with projects, SP and G&A have the full cost elements labor, travel, procurement (ALLOTHERS), and possibly other SP.
- SP and G&A accumulate costs in their full cost elements. Those costs are then assessed to Programs/Projects.
 - SP (except F&RS and IT) and G&A have F&RS and IT elements
 - therefore, the F&RS and IT pools must accrue costs and then assess back to the other SP/G&A before the other SP/G&A can assess those costs to Programs/Projects. (Note that F&RS does not receive any pool to pool assessments and IT receives only from F&RS. Pool flow down is F&RS, IT, and then all other SP.)

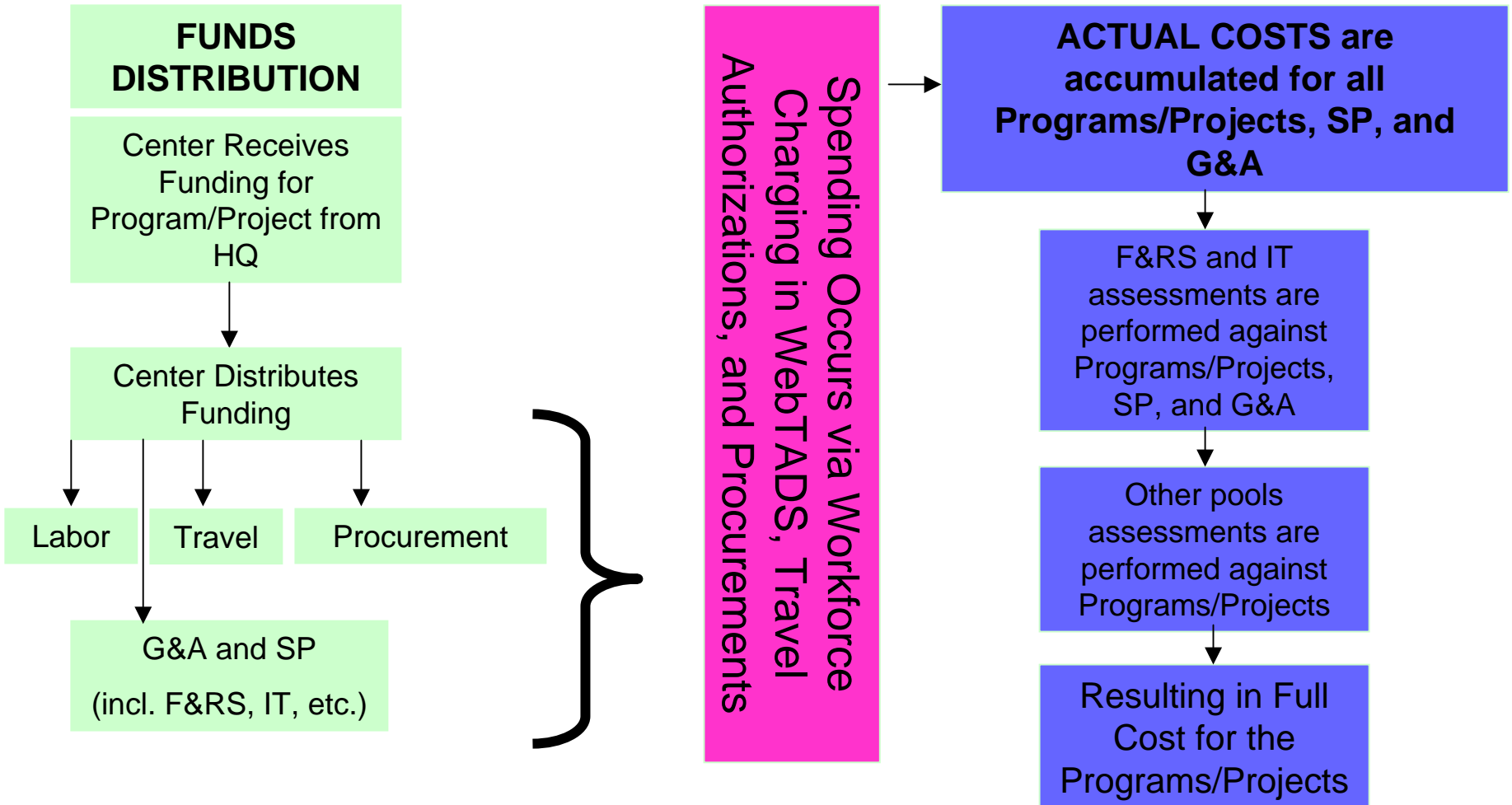


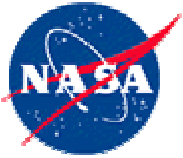
Changes to SP and G&A Structures in PY06

- A change to SP and G&A in PY06 is the use of WBS's for all charging
 - PY05 and prior use Cost Centers (23XXXXXXXXXX) for Procurements and WBS's (23-090-XX-XX) for Labor and Travel
 - Hope this will make SP and G&A easier to track
 - No longer have to wait for assessments of WBS codes to Cost Centers and eliminates the need to run separate reports to see the actuals against the WBS codes
- Labor assessment (aka COP assessment or functional area assessment) required to see labor against SP and G&A **fund centers**



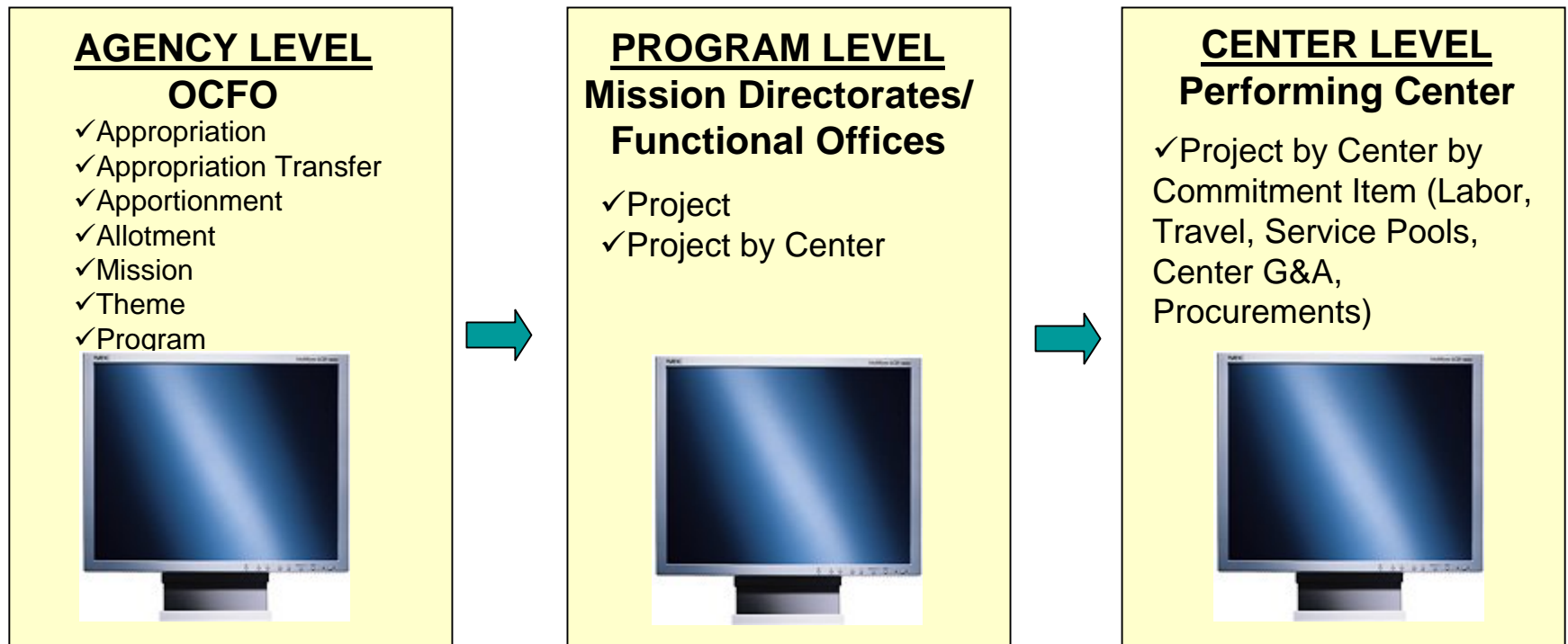
Simplistic Pictorial Overview





New Funds Distribution Process PY06 Funds

**The new funds distribution process involves activities
at three levels:**

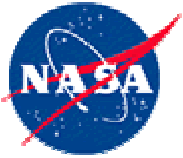


At Program Level fund:

- **Corp G&A**
- **Institutional Investment**

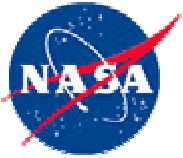
At Project Level fund:

- **Agency Service Pool**



LaRC Guidance for Funding

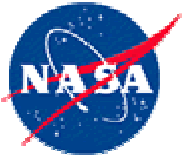
- Center will take steps to ensure payroll is achieved every 2 weeks – therefore, it may be necessary to allocate a larger percentage of project funds to the labor fund center during times of constrained funding, i.e., continuing resolution
- Center will fund civil service workforce, service pools, and G&A consistent with the amount of program authority received for the project
 - Project receives 25% of the total project funds at the beginning of the year, the project should pay 25% of the costs owed to labor, travel, service pools, and G&A.
 - Once the project receives **85%** or more of its funding, labor, service pools, travel, and G&A will be fully funded
 - Center will try to fully fund service pools and G&A by **June 30th** of each fiscal year to assure adequate funding for 100% obligation of pools and G&A by **September 30th**
 - *Note: Bankcards are typically “shut down” for pools and G&A on or about July 20 each fiscal year to assure 100% obligation*



LaRC Guidance for Funding during Continuing Resolution

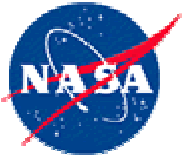
- **First:** Fund all labor, including service pools and Center G&A, and mission-essential travel
- **Second:** Fund all ongoing contracts, including service pools and G&A
- **Third:** Fund any remaining needs

Negotiations/communications among project managers and service providers is essential to full cost planning and budgeting



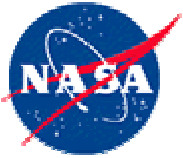
SP/G&A Bills and Assessments

- SP/G&A bills are based on the budget (assumes 100% **obligation** during FY) formulated during the POP cycle
- SP/G&A assessments are based on **costs**
- The OCFO has developed a tool – Projected Funding Requirements (PFR) to periodically adjust current FY bills
- PFR also used for year end reconciliation and “true up” assessments performed in November/December



Cost Assessments

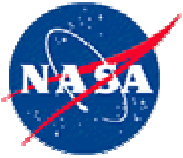
- Statistical costs are costs assessed from pools and/or G&A based on a defined basis of allocation to project full cost of Agency programs/projects (9000.XXXX)
- Monthly cost assessments are performed for Labor, SP, Center G&A, CoF, iTA, and Corporate G&A
 - CoF, iTA, and Corporate G&A are assessed to HQ
- Assessments cannot be made until costs are accrued – therefore, it may take a few years for a program/project to see these costs



LaRC Service Pool Descriptions

Langley Research Center

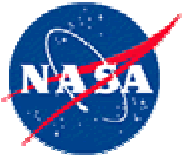
Service	Subpools	Brief Description	Cost Assessment Basis
Facility & Related Services (F&RS)	FACILSVCS	Facility Maintenance and Related Services for the entire Center	Fixed percent - Actual cost based on planned square footage (guideline)
Information Technology	INFOSVCS	Network, telephones, etc. – Center-wide IT infrastructure	Fixed percent - Actual cost based on planned seats
Fabrication	FABSVCS	Test article development and design	Standard Rate based on actual hours
Science & Engineering	SED (SEC), RTD (R&T), SD (ATSC), SACD (ASCAC), Aero (AERO), Expl/FPO (SPACE)	Science and Engineering support	Fixed percent - Actual costs based on actual direct FTE and planned WYE



LaRC Service Pool Descriptions

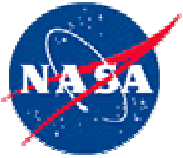
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Service	Subpools	Brief Description	Cost Assessment Basis
Test (also known as SASA)	SIMULATION AIRCRAFT	Operations and Maintenance of Simulators and Aircraft	Fixed percent - Actual cost based on planned guideline
Wind Tunnels	WTSVCS	Operations and Maintenance of Wind Tunnel Test facilities	Fixed percent - Actual cost based on planned guideline
<u>FY05 Center Pool;</u> <u>FY06 Agency Pool</u> Independent Technical Authority/Safety and Mission Assurance	iTA	Agency support to programs/projects	Fixed percent - Actual cost based on planned guideline
G&A	CTRGA	Center support – business organizations, center investment, and other personnel costs,	Fixed percent - Actual costs based on actual direct FTE and planned WYE



Potential Change to Assessment Methodology

- Agency reviewing methods used for performing assessments
 - Desire is to use same method for assessing costs – either standard rate or fixed percent
 - Motivation – “clean opinion”
- Potential impact
 - LaRC decided to use fixed percentage in lieu of standard rate for assessing G&A and S&E in FY06; the Agency may decide that all pools use a standard rate or a fixed percentage

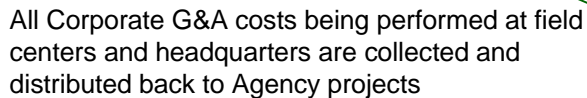


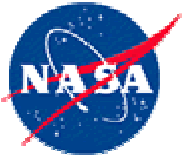
Cost Assessments Flow Down Order

- Labor (also known as COP assessment or functional area assessment)
- Facilities and Related Services
- Information Technology Services
- Fabrication Services
- Science and Engineering (S&E) – subpools can run in any order
 - Systems Analysis and Concepts Directorate (SACD)
 - Research & Technology Directorate (RTD)
 - Systems Engineering Directorate (SED)
 - Science Directorate (SD)
 - Aeronautics Research (AR)
 - Exploration and Flight Projects Directorate (EFPD) (called Space Pool in SAP)
- Test – subpools can run in any order
 - Aircraft
 - Simulation
- Wind Tunnel Services
- Center General and Administrative
- Independent Technical Authority (ITA) (Agency Service Pool)
- Construction of Facilities (CoF)
- Corporate G&A



Service pool flow-down occurs after any direct service pool charges and labor COP cycle

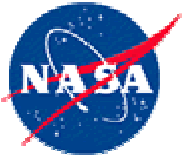




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Service Pool and G&A Structure

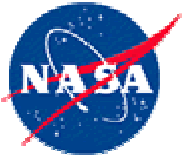
<u>Service</u>	<u>PY05 WBS</u> (for labor and travel)	<u>PY05 Cost Center</u> (for procurements)	<u>PY06 WBS</u>	<u>Commitment Item</u>
F&RS	23-090-30-XX	230903XXXX	344100	9000.3000
ITS	23-090-40-XX	230904XXXX	266757	9000.4000
Fabrication	23-090-60-XX	230906XXXX	304326	9000.6000
S&E	23-090-50-XX	230905XXXX	Various	Various
SASA (Test)	23-090-70-XX	230907XXXX	Aircraft 072727 Simulation 316922	Aircraft 9000.7100 Simulation 9000.7000
WTSA	23-090-80-XX	230908XXXX	478076	9000.8500
ITA/SMA	23-090-90-XX	230909XXXX	Agency Pool	9000.9100
G&A	23-090-20-XX 23-090-21-XX	23GAXXXXXXX	Various	9000.2100



Labor and Travel

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<u>Service</u>	<u>Commitment Item(s)</u>
Labor	9000.2400 9000.2405 9000.2410
Travel	9000.2500 (Pool in FY03 and FY04)

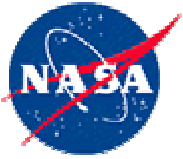


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Institution Status of PY06 Funds

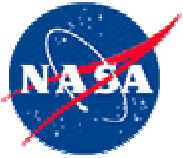
Data as of 11/30/05 (\$K)

Pool	Budget	PA (As of 12/8)	Obs	% of PA	Costs	% of PA
Center G&A	\$136,475	\$16,138	\$9,525	59%	\$9,215	57%
F&RS	\$37,980	\$3,989	\$1,504	38%	\$724	18%
IT	\$13,449	\$3,321	\$795	24%	\$534	16%
WT	\$22,032	\$2,000	\$676	34%	\$672	34%
Fab	\$4,449	\$758	\$693	91%	\$691	91%
TEST-Air	\$12,442	\$2,412	\$1,232	51%	\$1,114	46%
TEST-Sim	\$5,729	\$1,000	\$293	29%	\$285	29%
S&E (TOTAL)	\$65,817	\$8,698	\$3,181	37%	\$2,957	34%
S&E-AD	\$2,136	\$346	\$144	42%	\$144	42%
S&E-SACD	\$5,325	\$616	\$392	64%	\$361	59%
S&E-SD	\$4,288	\$553	\$266	48%	\$244	44%
S&E-RTD	\$37,706	\$5,326	\$1,447	27%	\$1,323	25%
S&E-SED	\$13,617	\$1,656	\$771	47%	\$724	44%
S&E-EFPD	\$2,745	\$201	\$162	80%	\$162	80%



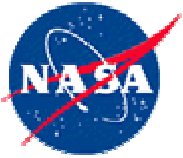
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Travel and Labor



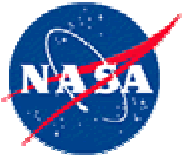
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Travel



Key Facts About Travel

- **Travel Office resides in Financial Management (FM) Branch, OCFO**
- **FM Travel Analyst:** Gary Lofswold, 4-2079
- **RM Travel Analyst:** Melissa Lowe, 4-3285
- **Travel is *not* a POOL (it was a pool in FY03 and FY04)**
- **Travel is a full-cost element**
- **Commitment items:**
 - **Travel Budget** is received under **2000**-commits cannot occur unless funding is there
 - **Travel** activity is under **2100 (commits, obs, costs, disb)**



Travel Services

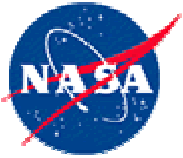
- Travel links Located on LaRC OCFO web site:

Travel Information

- http://ocfo.larc.nasa.gov/index.cfm?fuseaction=hot_links.travel_info&office

Langley Travel Office Contacts

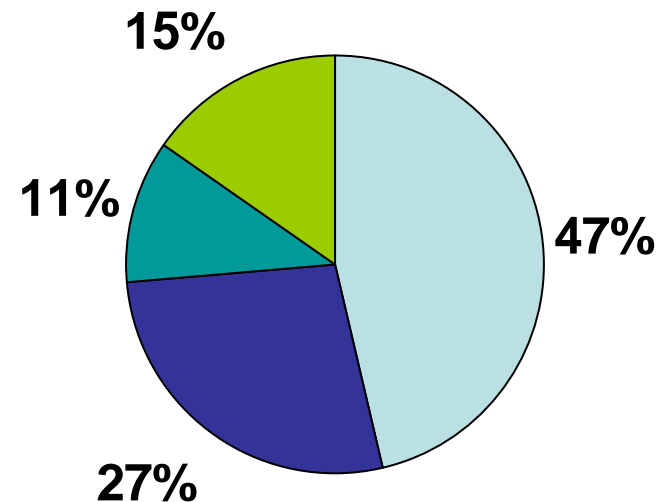
- http://travelmanager.larc.nasa.gov/travel_contacts.cfm

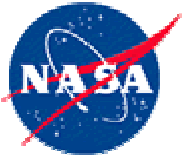


Travel PY06 Funding (\$M)

- Programs Direct \$ 3.155
- Service Pools \$ 1.845
- Center G&A \$ 0.760
- Corporate G&A \$ 1.028

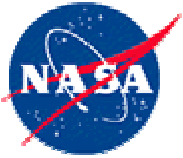
Travel Total \$ 6.788





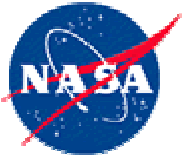
Travel Funds Distribution

- Distributing Funds
 - Based on Travel budgets developed during POP Call
 - Funding is distributed to Travel based on percentage of program authority received
 - Now that Travel is no longer a pool and is a full cost element, there are no organizational travel budgets



Travel Assessments

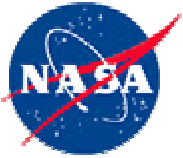
- Because Travel is no longer a *pool*, no Travel costs are assessed to programs



Workforce/Labor

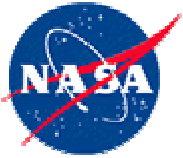
Financial Management Analysts
Gail Blow and Aimee Crowley
4-6087 and 4-8124

Resources Management Analysts
Marilyn Aldrich, Jeff Doughty, and Jon White
4-8244, 4-3247, and 4-8027



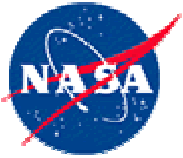
Key Facts about Workforce/Labor

- Workforce is comprised of both civil servant FTEs and contractor WYEs
- Labor tracks the costs associated with civil servant FTEs
 - Salaries
 - Benefits
 - Other Personnel Costs (OPC)
 - Awards
 - Training
 - Lump Sum
 - Worker's Comp



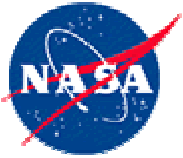
Workforce/Labor OCFO POCs

- Workforce
 - Workforce Charging Policy developed by the DCFO(F)
 - Monthly FTE analysis of plans versus actual conducted by Aimee Crowley (FM)
 - Workforce complements developed during POP process in FY05 and maintained by Jeff Doughty (RM)
 - Developing strategy for tracking contractor work year actuals with Office of Procurement (Marilyn Aldrich and Jon White)
- Labor
 - Labor funds distribution and assessments performed by Gail Blow
 - Labor payroll processed by Cathleen Norville in ALDS
 - Labor budget developed by Marilyn Aldrich



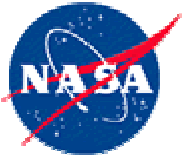
Workforce/Labor OCFO POCs

- **In general**, plans and budget formulation developed by Resources Management
- **In general**, FTE analysis and assessments conducted by Financial Management

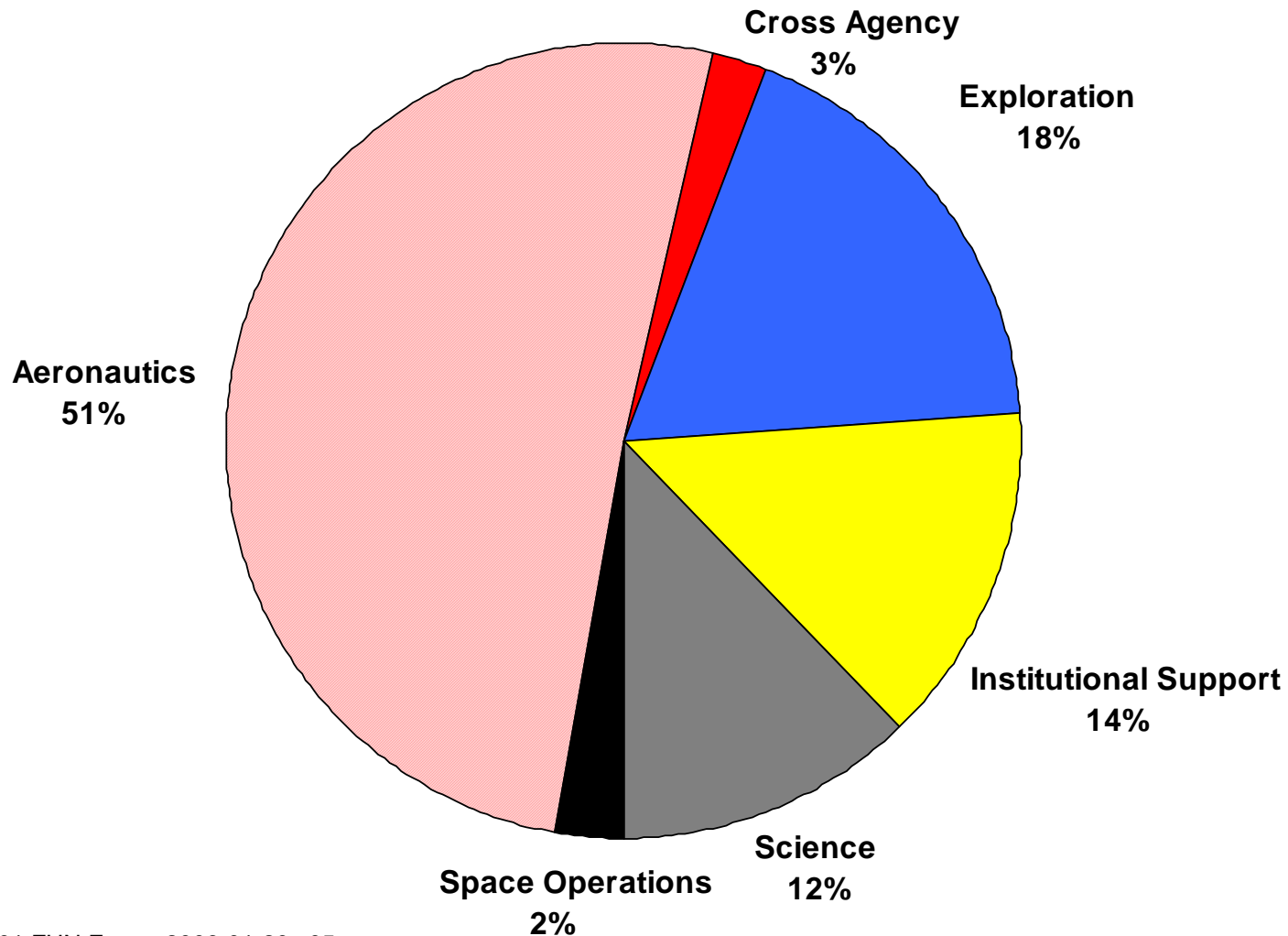


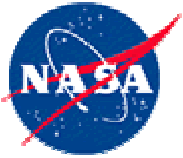
Workforce/Labor Overview

- Center Workforce Charging Policy recently updated (on ocfo.larc.nasa.gov)
 - Supervisors responsible for assuring appropriate WBS charging
 - Financial Management will distribute workforce charging reports by organization
 - DCFO(F) will present to SLC on monthly basis status of plans versus actuals by mission directorate, pool, and G&A
- Labor costs accrue biweekly
- Currently, labor assessments (aka COP assessment or functional area assessments) assessing from the Labor pool are done monthly
 - Cathleen Norville distributes e-mail on status of labor assessments



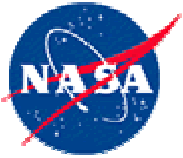
FY06 Labor by Mission Directorate





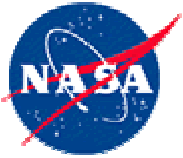
WebTADS Automatic Report

- Project Management WBS subscription and report feature is available in WebTADS
 - Project Managers, Approvers, Resource Analysts, etc., can subscribe to a report and have it delivered to them periodically
 - They select a WBS(s) and the report will list all employees charging to that WBS(s) and number of hours charged
 - An overview of the functionality is available at:
http://webtads.larc.nasa.gov/pdf/QRG_PM_WBS_Report.pdf
 - Employees do not automatically have this functionality
 - **Must be requested through our WebTADS System Administrator (Avis Smith)**



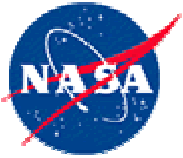
Change in FY06

- In FY05, comp and credit dollars were charged to the WBS when it was earned
- In FY06, comp and credit dollars will be charged to the WBS when it is taken
 - Comp and Credit hours earned are recorded in SAP and BW. It will be entered in WebTADS as it currently is and it will be reflected in your Leave and Earnings Statement (LES)
 - Comp and Credit time used should be charged where possible to the project WBS where it was earned
 - If this is not possible, it should be charged to the current project WBS
 - This will be up to the employee/supervisor to determine
- Future enhancement (tentative February) -- WebTADS report will be available that will assist employees in tracking earned balances



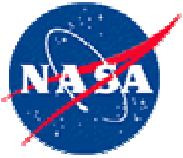
Standard Agency System

- Standardized Agency labor processes and system (Agency Labor Distribution System) replace Center processes and systems associated with labor legacy systems
- New processes include new BW reports
 - ALDS Labor Sensitive Report (role restricted reports)
 - ALDS Official Labor Report w/o Leave
 - ALDS Official Labor with Leave



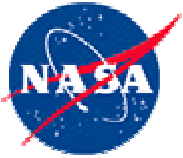
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Service Activities



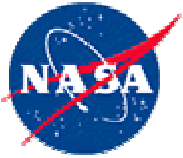
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Facilities and Related Services Activity (F&RSA)



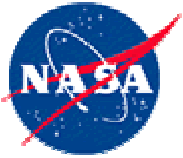
Key Facts About F&RSA

- **Service Activity Manager: Alan Rawls, 4-7237**
- **Resources Management Analyst: Yvonne Beyer, 4-1205**
- **Organizationally pool resides in COD (D4 org code)**
- **WBS code starting in FY06 = 344100**
- **Commitment item = 9000.3000**
- **22.1 civil servants (all indirects) and 269.5 WYE's**
- **The F&RS database is the key tool which anyone can access:**
 - **Web page at URL:**
http://gis-db.larc.nasa.gov:8893/frsp/larc/om_sel_sp_opts
User ID: FRSP
Password: costfull
- **What F&RSA does for LaRC:**
“Provide utilities, engineering, maintenance, and repair services and environmental and safety compliance to LaRC's labs and facilities and institutional infrastructure to enable mission performance while minimizing associated life-cycle costs”



Major Components of F&RSA

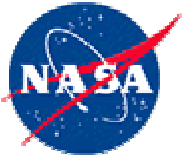
F&RSA is more than just “roads
and commodes”!!



F&RSA Services

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- **Utilities**
 - Water
 - Sewage
 - Natural Gas
 - Electricity
 - Fuel Oil
 - RECOUP
 - Heating Plant Ops
- **Custodial & Grounds**
- **Maintenance and Engineering**
 - Repairs
 - Trouble Calls (TC)
 - QAE
 - PTI and Associated PM
 - Program Maint.
 - Recertification Program
 - Environmental and Safety Compliance
 - FMI/FMA
 - CMMS Support
 - Sustaining Engineering
 - Energy and Utility Mgmt.
 - EDF Contract
 - Survey and SpecnTac
- **Other Related Services**
 - Rental and Real Property
 - Fac Mods
 - Space Utility & Real Property
 - Management Information Systems
 - Full Cost Database
 - Supplies and Materials
 - F&RS Other Pool Costs
 - ITSA
 - C. S. FTE

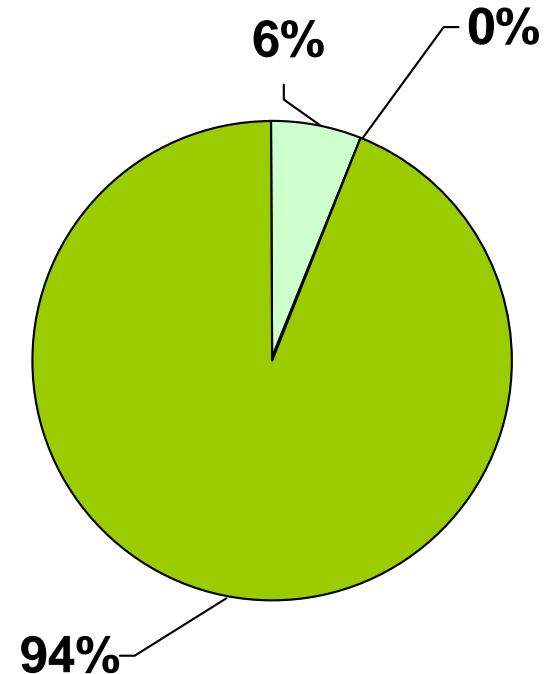


Langley Research Center

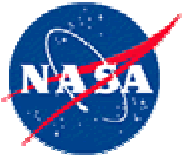
F&RS Activity FY06 Budget (\$M)

- Labor \$ 2.313
- Travel \$ 0.020
- Procurements \$35.647
\$37.980

- CS FTE (all indirects) 22.1
- WYEs 269.5



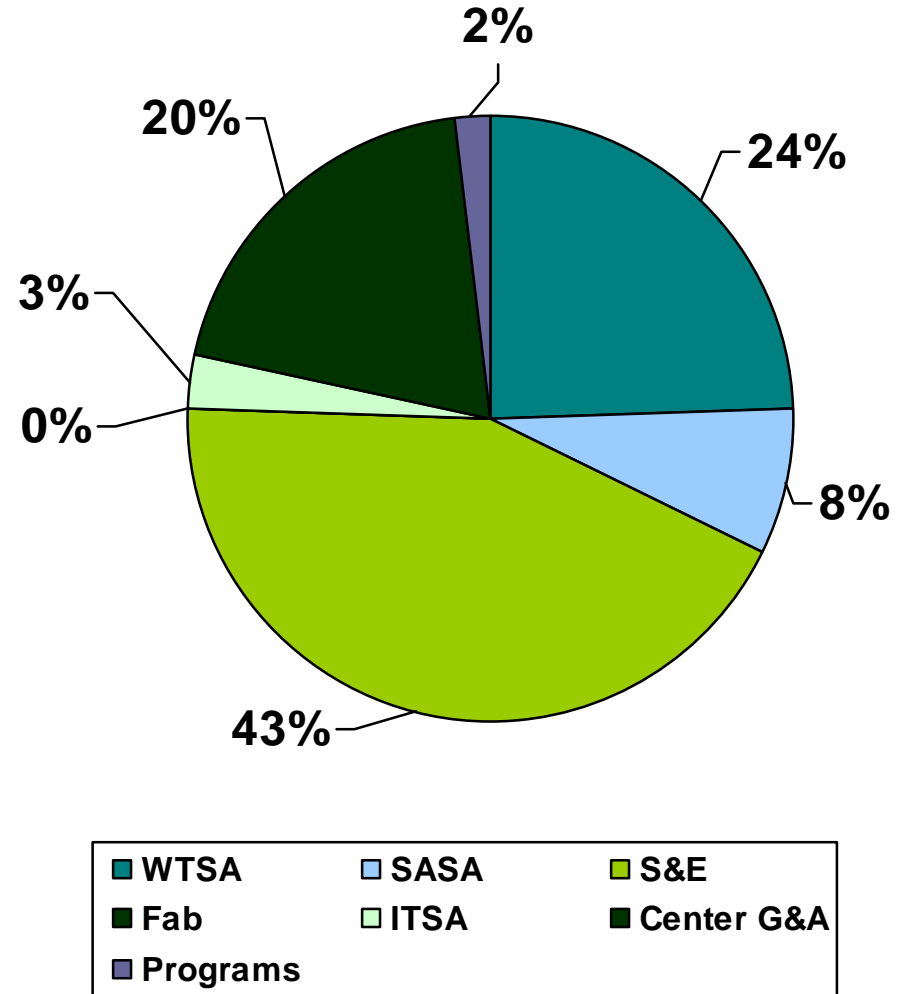
■ Labor ■ Travel ■ Procurement

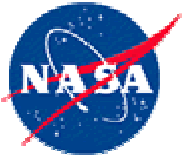


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F&RS Activity FY06 Funding ***(\$M)***

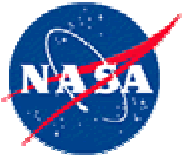
• Wind Tunnels	\$ 9.152
• SASA	\$ 2.845
• S&E	\$16.228
• Fab	\$ 0.607
• ITSA	<u>\$ 1.068</u>
• TOTAL Service Activities	\$29.900
• Center G&A	\$ 7.352
• Program Offices	<u>\$ 0.728</u>
• TOTAL	\$37.980





F&RSA Funds Receipt and Distribution

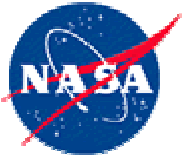
- Receiving Funds
 - Based on F&RSA bill developed during POP Call (bill based on planned percentage of total square footage with total square footage = 2,976,791 for FY 2006)
 - Majority of F&RSA funding is pool-to-pool
 - Pools and programs send funding to F&RSA Fund Center 23-344100 AllObjects
- Distributing funds
 - Based on F&RSA budget developed during POP Call
 - Funding distributed from AllObjects to Labor, Travel, and AllOthers (procurement) according to percentage of total budget



F&RSA Assessments

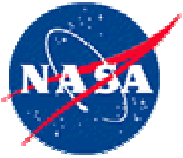
- Receiving Assessed Cost
 - F&RSA does not receive any pool-to-pool assessments
 - All other cost is based on actuals (Labor, Travel, Procurements)

- Sending Assessed Cost
 - Fixed percent - Actual cost based on planned square footage (guideline)
 - Once all cost is received in the pool each month, cost is assessed out to pools, programs/projects based on the percentage of individual guideline to total bill (consumption data is Fund Center guideline broken down to the WBS level)
 - Commitment Item 9000.3000



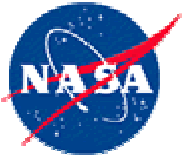
Langley Research Center

Information Technology Service Activity (ITSA)



Key Facts About ITSA

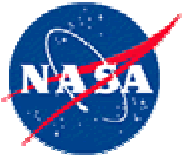
- **Service Activity Manager: Mary McCaskill, 4-2506**
- **Resources Management Analyst: Jennifer Schuetz, 4-1135**
- **Organizationally pool resides in OCIO (B7 org code)**
- **WBS project code starting in FY06 = 266757**
- **Commitment item = 9000.4000**
- **39.5 civil servants (35.9 indirect, 3.6 direct) and 137 WYE's**
- **The ODIN database is a key tool which anyone can access:**
 - **Web page at URL:**
<https://www.odin.lmit.com/LaRC/>
Under "Info for POCs"
 - Direct Funding Template (for ODIN support)
 - Monthly ODIN Funding Report
 - Monthly Snapshot of ODIN seats and services
- **What ITSA does for LaRC:**
"Provide Centerwide services such as IT Security, Business Computing, LaRCNET Management, Telephone Long Distance, Central Database and Web Servers, and Video Distribution System."
- **LaRC ITSA Website located at: <http://itsp.larc.nasa.gov>**



ITSA Services

Langley Research Center

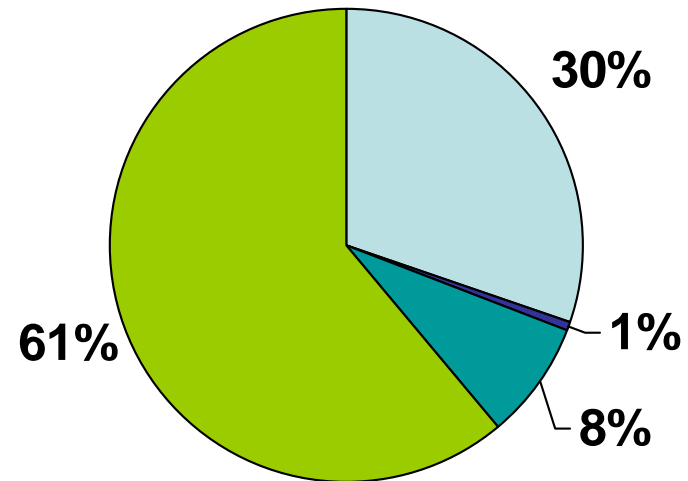
- IT Information Services Sub-pool
 - IT Security
 - Business Computing
 - LaRCNet Management
 - Telephone Long Distance
 - Central Database and Web Servers
 - Video Distribution System
- IT Desktop Sub-pool (**Eliminated in FY 06** - LaRC FY 05 Cost Review decision) - funded direct out of project and pool procurement budgets
 - ODIN Contract

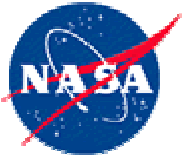


IT Service Pool FY06 Budget (\$M)

- Labor \$4.057
- Travel \$0.081
- F&RS \$1.068
- Procurements \$8.242
\$13.448

- CS FTE 39.5
 - Indirect 35.9
 - Direct 3.6
- WYEs 137.0

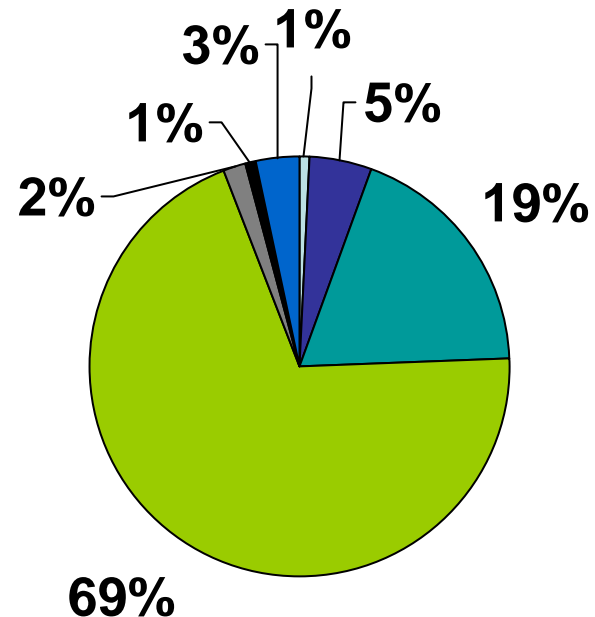


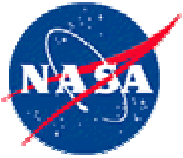


IT Service Pool FY06 Funding (\$M)

- Corp G&A \$0.113
- Inst Invest \$0.623
- Center G&A \$2.544
- Service Activities \$9.373
- Agency SP \$0.229
- **Inst Total** **\$12.882**

- Science \$0.112
- Cross-Agency \$0.453
- **Prog Total** **\$0.565**

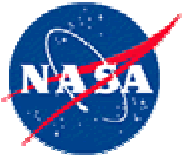




ITSA Funds Receipt and Distribution

- Receiving Funds
 - Based on ITSA bill developed during POP Call (bill based on number of billable seats – telephones and network connections)
 - Programs/projects and other service pools send funding to ITSA Fund Center 23-266757 AllObjects

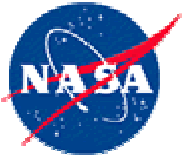
- Distributing funds
 - Based on ITSA budget developed during POP Call
 - Funding distributed from AllObjects to Labor, Travel, F&RS and AllOthers (procurement) according to percentage of total budget (Note: Labor pulled off the top at beginning of FY)



ITSA Assessments

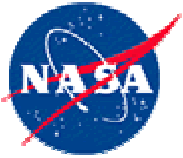
- Receiving Assessed Cost
 - ITSA receives F&RS assessed cost in the pool
 - All other cost is based on actuals (Labor, Travel, Procurements)

- Sending Assessed Cost
 - Fixed percent - Actual cost based on planned seats
 - Once all cost is received in the pool each month, cost is assessed out to programs/projects and other service pools based on the percentage of individual guideline to total bill (consumption data is Fund Center guideline broken down to the WBS level)
 - Commitment Item 9000.4000



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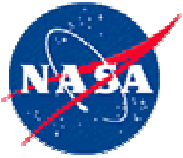
Fabrication Service Activity (Fab)



Key Facts About Fabrication Service Activity

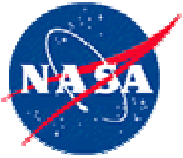
- **Service Pool Manager: Ron Hermansderfer**
- **Resources Management Analyst: Sherry Araiza, 4-9420**
- **Organizationally pool resides in SED**
- **Project code in FY06 = 304326**
- **Commitment item = 9000.6000**
- **FY06 Rate = \$96.00 -- \$30.00 Pool - \$66.00 Labor**
- **32.8 direct CS, 11.2 indirect CS**
- **What Fab does for LaRC:**

“The Fabrication Service Activity provides advanced product and process development for fabrication technologies in metals, electronics, and composites applications in support of the Center's engineering and research organizations during the design, fabrication, and testing of research models and instruments, flight and related ground support hardware, facility components, and laboratory test apparatus.”



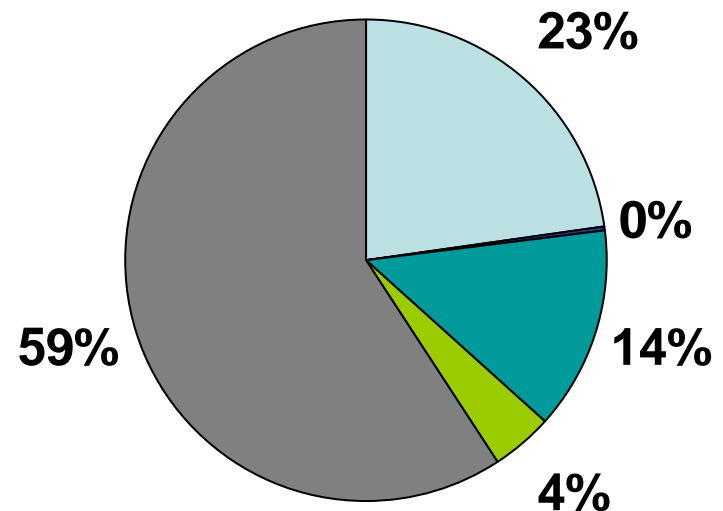
Fabrication Services

- Unique Capabilities
 - <http://fabrication-r.larc.nasa.gov/pages/capabilities.html>
 - Rapid prototyping
 - Modified E-Beam welding
 - Slip Casting of Molds
 - Scaled Aero-elastic Models
 - Dynamically Scaled Free-flying Research Models

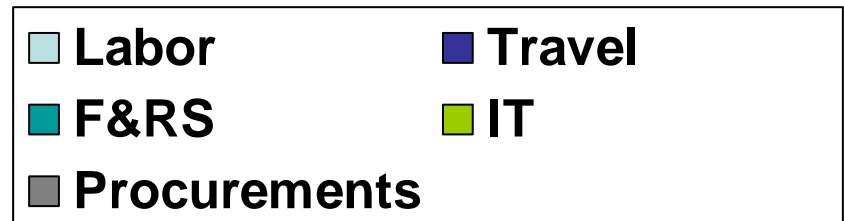


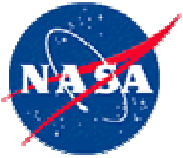
Fabrication FY06 Pool Funding (\$M)

• Labor	\$1.011
• Travel	\$0.014
• F&RS	\$0.607
• IT	\$0.188
• Procurements	<u>\$2.630</u>
	\$4.449



• CS FTE	44.0
– Indirect	11.2
– Direct	32.8
• WYEs	0.0

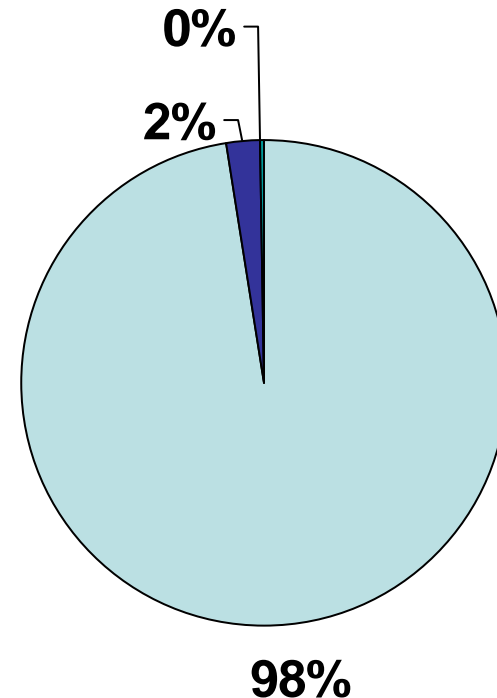




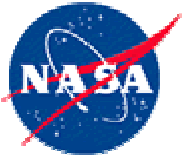
Langley Research Center

FY06 Fabrication Service Activity ***Funding Sources (\$M)***

- Aero \$7.009
- Exploration \$0.150
- Science \$0.029
- **Total** **\$7.188**

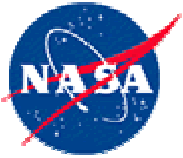


■ Aero ■ Exploration ■ Science



Fabrication Funds Receipt and Distribution

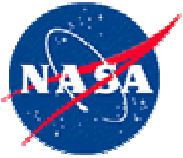
- Receiving Funds
 - Based on Fabrication bill developed during POP Call (bill based on demand – Hours signed up)
 - Additional Requested Hours from Non-Programmatic Activities (SASA, AFD)
 - Programs/Projects send funding to Fabrication Fund Center 23-304326 AllObjects
- Distributing Funds
 - Based on Fabrication budget developed during POP Call
 - Funding distributed from AllObjects to Labor, Travel, F&RS, IT and All Others (procurement) according to percentage of total budget



Fabrication Assessments

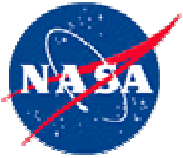
- Receiving Assessed Cost
 - Fabrication receives F&RS and IT assessed costs in the pool
 - All other cost is based on actuals (Labor, Travel, Procurements)

- Sending Assessed Cost
 - Standard Rate based on actual hours
 - Indirect costs are assessed out to programs/projects and other service pools based on actual hours X rate
 - Commitment Items 9000.6000



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Science & Engineering Service Activity

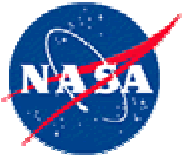


Key Facts about S&E

- There are six subpools within the S&E service activity
 - Systems Analysis and Concepts Directorate (SACD)
 - Research & Technology Directorate (RTD)
 - Systems Engineering Directorate (SED)
 - Science Directorate (SD)
 - Aeronautics Research (AR) *
 - Exploration and Flight Projects Directorate (EFPD) (called Space Pool in SAP) *
- What S&E does for LaRC:

The S&E pool was designed to capture indirect costs in support of projects. These are costs that can not be directly attributed to a specific project.

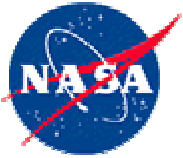
* New subpools in FY06



Key Facts about S&E

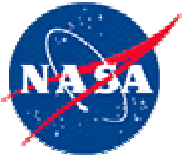
S&E Pool	OUM	Field Analyst	RM Analyst	WBS	Commitment Item
SACD	Kumar	Mike Fitzgerald	Tammy Memory	584772	9000.5231
RTD	Jurczyk	Laurie Johansen	Tammy Memory	732759	9000.5100
SED	Sandford	Cathy Murray-Wooddell	Tammy Memory	810031	9000.5236
SD	Vann	Dee Poupard	Staten Spruill	109431	9000.5235
AR	Newsom	Fran Sabo	Tony Zuvich	531203	9000.5300
EFPD	Harris, C.	Kathy Ferrare	Michelle Cohoon-Lawson	918714	9000.5200

Tammy Memory is the S&E Coordinator for RM



S&E Services

- Examples of S&E pool costs: indirect salaries, indirect travel, F&RS, IT, and procurement.
- Examples of S&E procurement costs:
 - Computer hardware/software maintenance, upgrades; licenses; system administration support
 - Equipment calibration
 - Student/professor support
 - Office supplies
 - Graphic illustrator/web-site support
 - Technology transfer support
 - Lab expenses that are considered “sustaining costs”

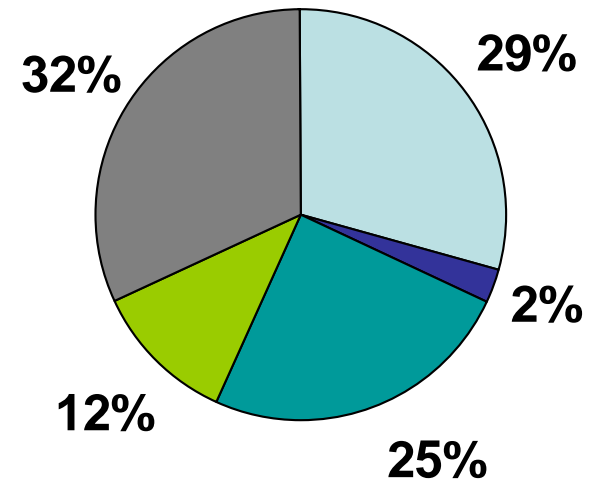


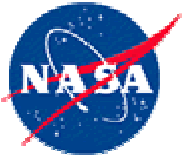
S&E Pool FY06 Budget (\$M)

- Labor \$19.387
- Travel \$ 1.595
- F&RS \$16.229
- IT \$ 7.652
- Procurements \$20.953
- \$65.816**

- CS FTE
 - 160 Indirect
 - 852 direct

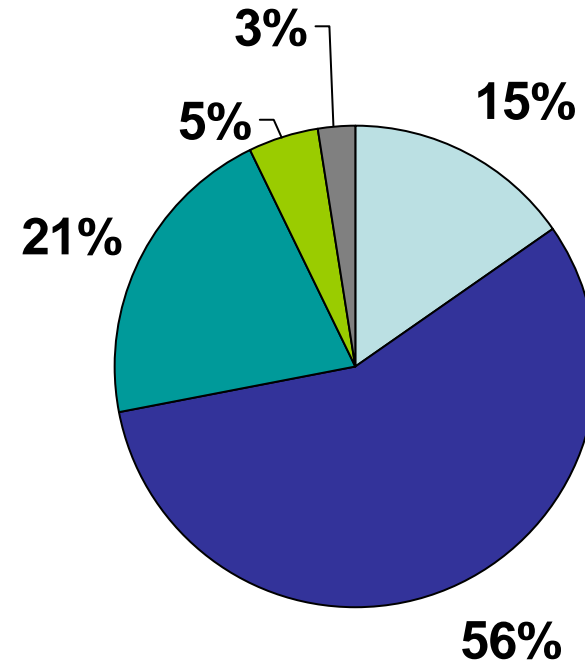
- WYEs
 - 47 Indirect
 - 246 direct

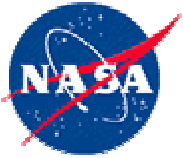




S&E Pool FY06 Funding (\$M)

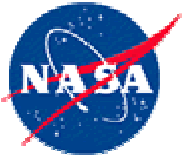
- Science \$10.002
- Aero \$37.335
- Exploration \$13.758
- Space Ops \$ 3.057
- Corp G&A \$ 1.664
- **Total** \$65.816





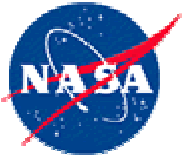
S&E Funds Receipt and Distribution

- Receiving Funds
 - Funds are received from programs/projects based on S&E FTE/WYE requirements during POP process
 - Programs/projects send funding to S&E subpools Fund Centers AllObjects
 - Fund Centers:
 - SACD 23-584772 - SD 23-109431
 - RTD 23-732759 - AR 23-531203
 - SED 23-810031 - EFPD 23-918714
- Distributing funds
 - Based on S&E budget developed during POP Call (rates available on ocfo.larc.nasa.gov)
 - Funding distributed from AllObjects to Labor, Travel, F&RS, IT and AllOthers (procurement) according to percentage of total budget (Note: Portion of labor is pulled off the top at beginning of FY)



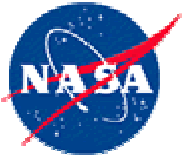
S&E Assessments

- Receiving Assessed Cost
 - S&E receives F&RS/IT assessed cost in the pool based on bill (usage)
 - All other cost is based on actuals (Labor, Travel, Procurements)
- Sending Assessed Cost
 - Fixed percent - Actual costs based on actual direct FTE and planned WYE
 - Once all cost is received in the pool each month, cost is assessed out to programs/projects (WBS's) based on FTE actuals based on time charged in WebTADS and planned WYE's by each S&E subpool commitment item



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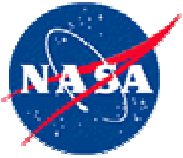
Simulator and Aircraft Service Activity (SASA) Test Service Pool



Key Facts About SASA

- **OUM:** Howie Lewis
- **SASA Focal Point:** Kendall Sherman
- **Resources Management Analyst:** Melissa Lowe, 4-3285
- **Test Service Pool is SASA:** resides in the **Flight Research Services Directorate (FRSD)**
- **FRSD includes 37** direct CS, **29** indirect CS, **14** indirect CS from **SED, COD and RTD; WYEs =67**
- **Made up of Two Subpools:**
 - Aircraft (072727) and Simulation (316922)
- **Commitment items:** Aircraft: 9000.7100, Simulation: 9000.7000
- **What TEST does for LaRC:**

“Provides safe and effective flight operations of LaRC’s aircraft as well as the safe and effective utilization of flight simulator resources that support the flight operations’ mission.”



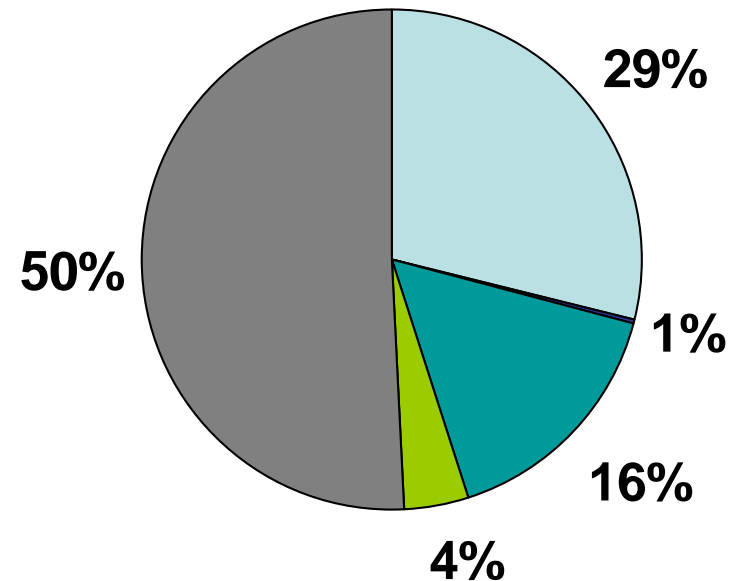
SASA Services

- **Unique Capabilities**
 - One-stop shopping for flight test and simulation
 - Personnel design
 - Fabrication
 - Installation
 - Integration
 - Operation
 - Repair all hardware and software associated with these facilities



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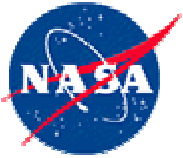
• Indirect Labor	\$4.759
• Travel	\$0.095
• F&RS	\$2.845
• IT	\$0.745
• Procurements (incl. fab)	<u>\$9.726</u>
	\$18.171
• Indirect CS FTE (all orgs)	44
• WYEs	67



Labor
 Travel

F&RS
 IT

Procurements



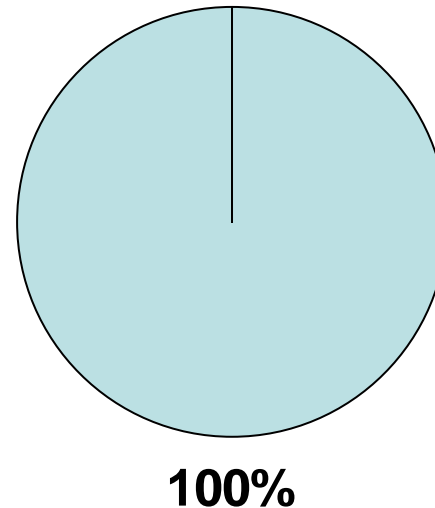
SAS Activity FY06 Funding Source

- **Primary Fund Source in FY06 is **ARD**:**

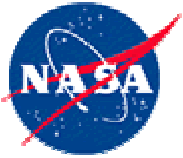
- *Direct* Funding \$ 3.8M

- *Indirect* Funding \$18.2M

- **ARD Total: \$22.0M**

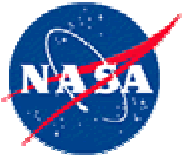


 **ARD**



SASA Funds Receipt and Distribution

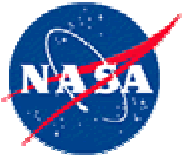
- Receiving Funds
 - Based on Test bill developed during POP Call (bill based on Jerry Newsom percentage to projects)
 - Program sends funding to Test Fund Centers; Simulation 23-316922 and Aircraft 23-072727 -- AllObjects
- Distributing funds
 - Based on Test budget developed during POP Call
 - Funding distributed from AllObjects to Labor, Travel, F&RS, IT, FAB and All Others (procurement) according to percentage of total budget



SASA Assessments

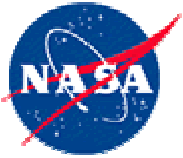
- Receiving Assessed Cost
 - Test receives F&RS, IT and FAB assessed costs into the pool
 - All other costs are based on actuals (Labor, Travel, Procurements)
 - Test charges to Direct and Indirect Project codes

- Sending Assessed Cost
 - Fixed percent - Actual cost based on planned guideline
 - Once all costs are received into the pool each month, indirect costs are assessed out to the Program based on percentage of guideline to total budget



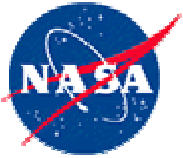
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Wind Tunnel Service Activity (WTSA)



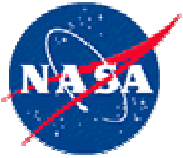
Key Facts About WTSA

- **Service Activity Business Manager:** Vacant, in the interim contact Mike Mastaler, 4-6931
- **Service Activity Program Analyst:** Effie Nicosia, 4-2394
- **Resources Management Analyst:** Yvonne Beyer, 4-1205
- **Organizationally, WTSA crosses COD (D4), RTD (D3), and SED (D2)**
- **WBS code for starting in FY06 = 478076 (pool only)**
- **Commitment item = 9000.8500**
- **118.9 civil servants (85.4 directs, 33.5 indirects) and 97 WYE's**
- **Wind tunnels is comprised of:**
 - Direct labor + service pool = WTSA**
- **Covers 9 major facilities**
- **Starting in FY 2006, ARMD adopted “corporate model” under ATP program which covers some tunnels—not all**
- **In FY 2007, will be part of the Agency’s Shared Capability Assets Program funded through the Aeronautics Test Program**



Major Tunnels in WTSA

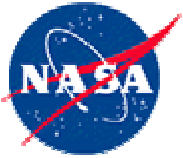
Facility	Organization
National Transonic Facility (NTF)	COD
Transonic Dynamics Tunnel (TDT)	COD/RTD
Aerothermodynamic Labs (LAL)	RTD
8-Ft High Temperature Tunnel (8-Ft HTT)	COD
14 x 22 Foot Subsonic Tunnel	COD
Unitary Plan Wind Tunnel (UPWT)	COD
Jet Noise Lab (JNL)	RTD
Scramjet Facilities	RTD
High Speed Low Disturbance Tunnels (HSLD)	RTD



FY06 Wind Tunnel Rates
effective Nov. 4, 2005
(\$K per day)

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Facility	Proposal Rate
National Transonic Facility (NTF)	\$65.0
Transonic Dynamics Tunnel (TDT)	\$40.0
Aerothermodynamic Labs (LAL)	\$12.5
8-Ft High Temperature Tunnel (8-Ft HTT)	\$29.8
14 x 22 Foot Subsonic Tunnel	\$40.0
Unitary Plan Wind Tunnel (UPWT)	\$47.2
Jet Noise Lab (JNL)	\$14.4
Scramjet Facilities	\$5.0
High Speed Low Disturbance Tunnels (HSLD)	\$8.0

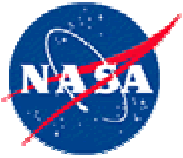


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Anticipated WTSA Customers in FY06

Source	Test Days	Funding
Reimbursable	387	\$12.7
Aeronautics Test Program (ATP) ⁽¹⁾	Offsets rate	\$16.3
ii	Offsets rate	\$1.0
Aeronautics Research	470	\$14.2
Exploration & Flight Projects	96	\$2.2
Science	10	\$0.1
TOTAL	963	\$46.5

⁽¹⁾ Agency corporate funding for facilities



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Wind Tunnel Service Pool

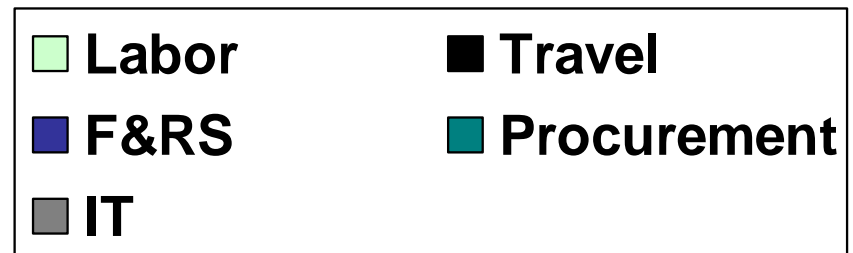
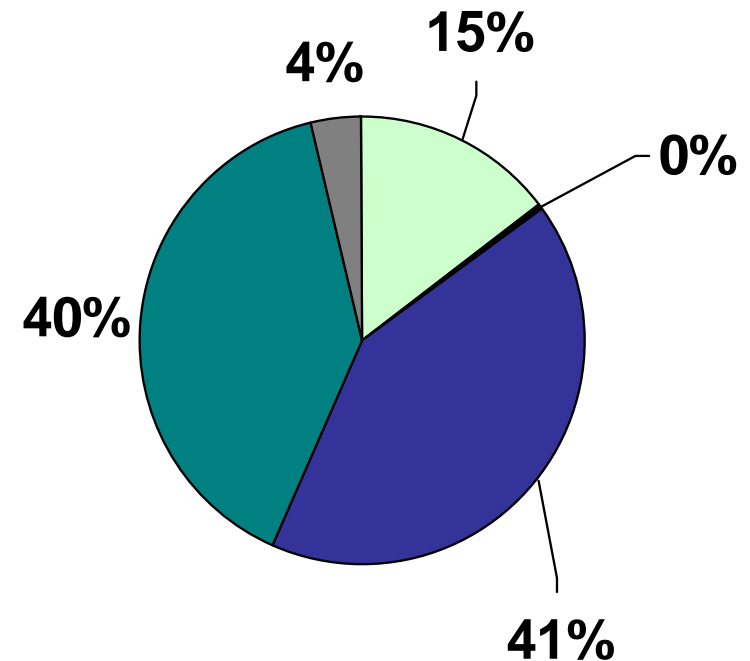
FY06 Budget

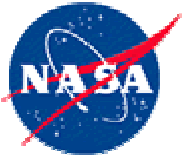
(\$M)

- Labor (indirect) \$ 3.250
- Travel \$ 0.040
- F&RS \$ 9.152
- IT \$ 0.785
- Procurements \$ 8.805

\$22.032

- CS FTE 118.9
 - Indirect 33.5
 - Direct 85.4
- WYEs 97



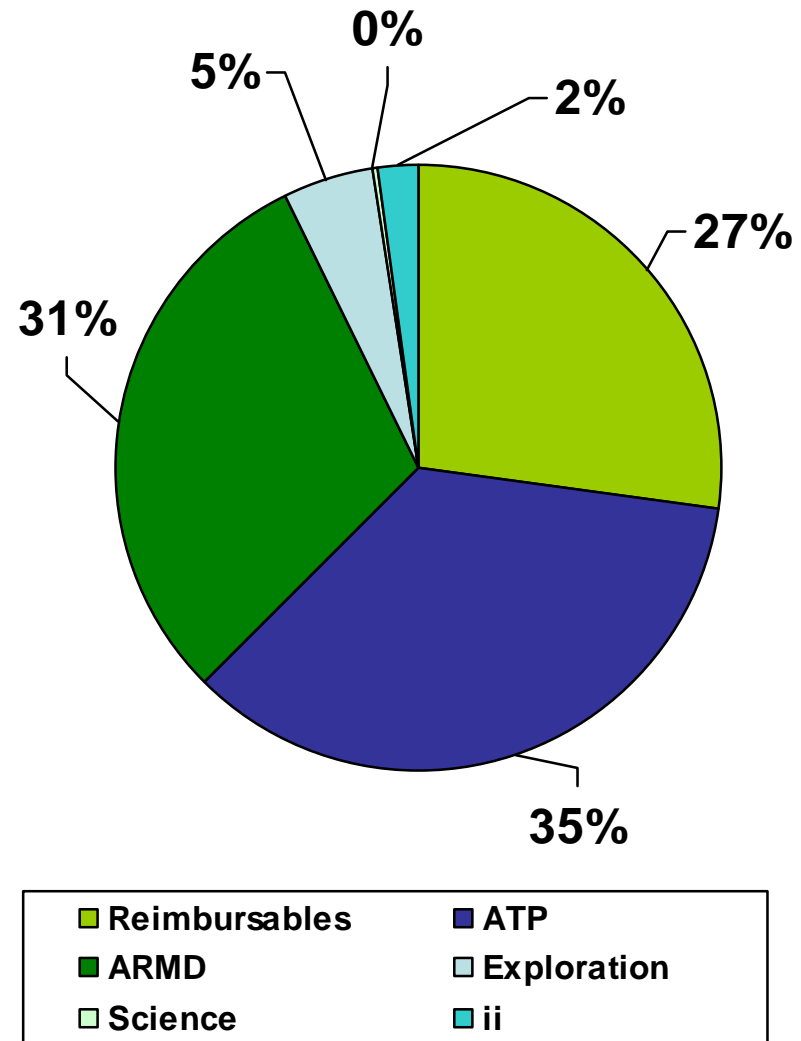


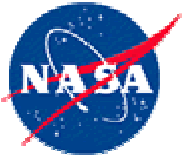
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WTS Activity FY06 Funding (\$M)

Total Service Activity Budget

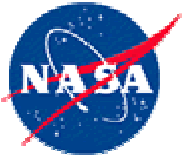
• Reimbursables	\$12.7
• ATP	\$16.3
• ARD	\$14.2
• Exploration	\$ 2.2
• ii	\$ 1.0
• Science	<u>\$ 0.1</u>
TOTAL	\$46.5





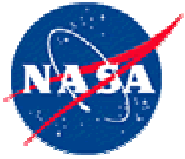
Wind Tunnel Funds Receipt and Distribution

- Receiving Funds
 - Based on wind tunnel bill developed during POP call, programs/projects are allocated bills on a shift by tunnel basis
 - Wind tunnels receives both ESA and EXC funding depending on program
 - In FY06:
 - If paying wind tunnels with 2005 funds, programs send funding to 23-WTSVCS AllObjects
 - If paying wind tunnels with 2006 funds, programs send funding to new 23-478076 AllObjects
- Distributing funds
 - Funds distributed from wind tunnel service pool based on budget developed during POP Call
 - Funding distributed from AllObjects to Labor, Travel, F&RS, IT and AllOthers (procurement) according to percentage of total budget



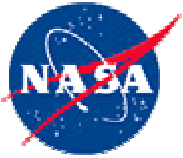
WTS Pool Assessments

- Receiving Assessed Cost
 - Wind tunnels only receives F&RS and IT assessed costs in the pool
 - All other cost is based on actuals (Labor, Travel, Procurements)
- Sending Assessed Cost
 - Fixed percent - Actual cost based on planned guideline
 - Basis of consumption: Utilization of wind tunnels data, which changes monthly
 - Once all cost is received in the pool each month, cost is assessed out to pools, programs/projects based on the most current guideline (consumption data is Fund Center guideline broken down to the WBS level)
 - Commitment Item 9000.8500



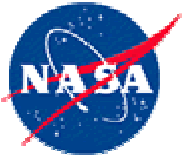
Langley Research Center

Center G&A



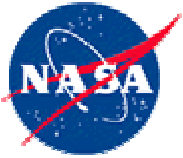
Key Facts About Center G&A

- **Service Activity Manager: Doug Dwoyer, 4-6114**
- **Resources Management Analysts:**
 - Marie Czech, Lead 4-1416
 - Sandra Craft-Kemp, Analyst, 4-9308
 - Carolyn Carey, 4-3783
- **Fund Center code starting in FY06 = 23-CNTRGA**
- **Commitment item = 9000.2100**
- **545 Civil servants (all indirects) and 280 WYE's**



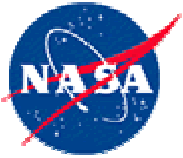
Center G&A Content

- G&A's budget funds many areas, examples include
 - Business functional support to the Center
 - Office of the Director
 - Office of Human Capital Management
 - Office of Equal Opportunity Programs
 - Office of the Chief Financial Officer
 - Office of the Chief Information Officer
 - Office of Chief Counsel
 - Office of Procurement
 - Office of Communications and Education
 - Center shared services
 - Logistics
 - Educational Outreach
 - Security
 - Environmental Management
 - Mail Services



Center G&A Content (concluded)

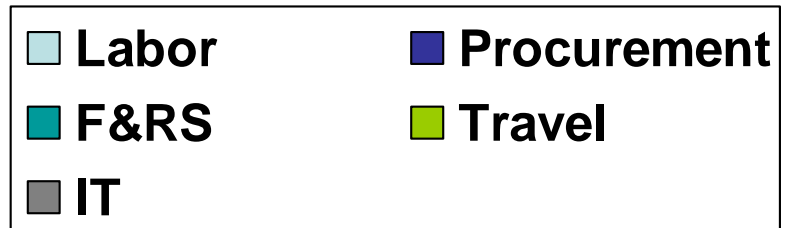
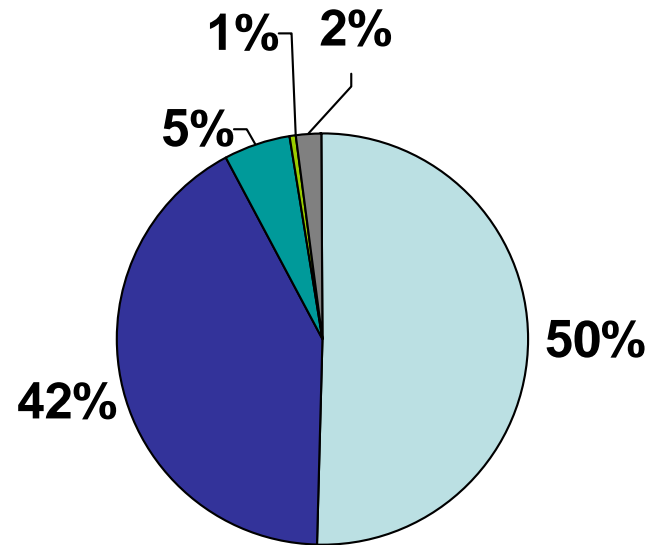
- G&A's budget funds many areas, examples include
 - Other Personnel Costs
 - Awards
 - Training (including SESCO, LDP, Graduate Study, Cooperative Education)
 - Household Goods
 - Permanent Change of Station
 - Worker's Comp
 - Center Investment Accounts
 - IR&D/Creativity and Innovation
 - Bid and Proposal (includes strategic science investment)
 - Center Reserves
 - Transition Account
 - G&A Indirect Labor
 - Service Pools – Fab, WTSA, F&RSA, and ITSA



Center G&A FY06 Budget (\$M)

• Labor	\$ 68.548
• Travel	\$.760
• F&RS	\$ 7.352
• IT	\$ 2.545
• Procurements	<u>\$ 57.270</u>
	\$136.475

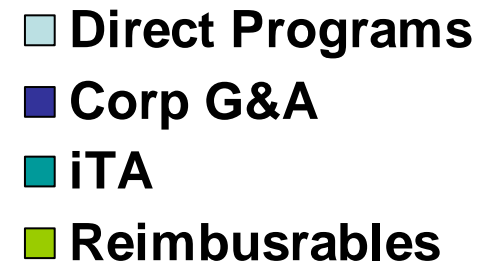
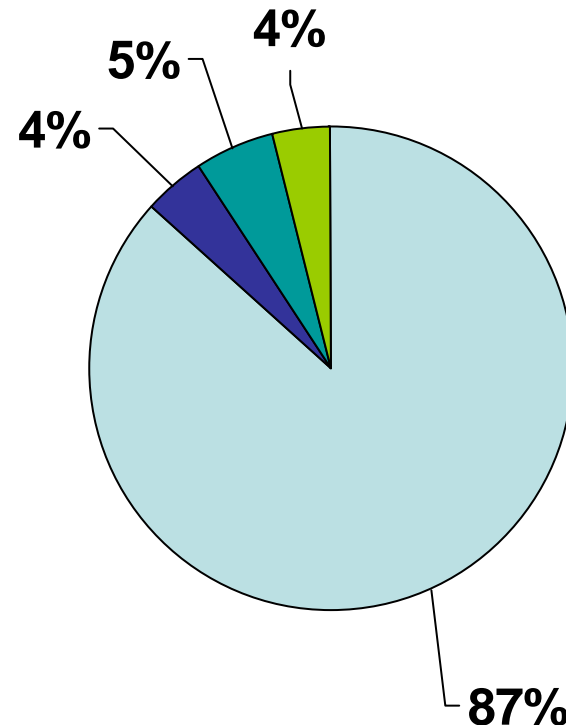
- CS FTE
 - Indirect 545
- WYEs 280

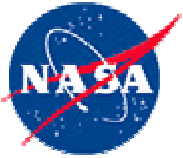




Center G&A FY06 Funding (\$M)

- Direct Programs \$118.4
- Corp G&A \$ 5.4
- iTA \$ 7.4
- Reimbursables \$ 5.3
- **Total** \$136.5

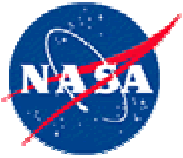




Center G&A Funds Distribution

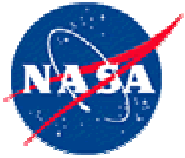
- Receiving Funds
 - Based on Center G&A budget developed during POP Call
 - Programs/projects send funding to Center G&A Fund
Center 23-CNTRGA AllObjects

- Distributing funds
 - Based on Center G&A budget developed during POP Call
 - Funding distributed from AllObjects to Labor, Travel, F&RS, IT and AllOthers (procurement) according to percentage of total budget (Note: Labor pulled off the top at beginning of FY)



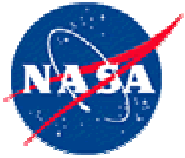
G&A Assessments

- Receiving Assessed Cost
 - Center G&A receives assessed costs from Fabrication, Wind Tunnel Service Activity, F&RS and IT
 - All other cost is based on actuals (Labor, Travel, Procurements)
- Sending Assessed Cost
 - Fixed percent - Actual costs based on actual direct FTE and planned WYE
 - Once all cost is received in the pool each month, cost is assessed out to programs/projects based on the Actual Direct FTE's + Planned WYE's (consumption data is at the WBS level)
 - Commitment Item 9000.2100



Langley Research Center

Backup Charts



Acronyms

ADO	Associate Director for Operations	POP	Program Operating Plan
ARMD	Aeronautics Research Mission Directorate	PWE	Productive Work Year
BW	Business Warehouse	RTD	Research & Technology Directorate
COD	Center Operations Directorate	SACD	Systems Analysis & Concepts Directorate
CoF	Construction of Facilities	SASA	Simulator and Aircraft Service Activity
COP	Congressional Operational Plan	SD	Science Directorate
EFPD	Exploration & Flight Projects Directorate	S&E	Science & Engineering
F&RSA	Facilities and Related Services Activity	SMA	Safety and Mission Assurance
FM	Financial Management	WTSA	Wind Tunnel Service Activity
FPPS	Federal Personnel Payroll System	WFE	Workforce Equivalent
FRSD	Flight Research Services Directorate	WYE	Workyear Equivalent
FTE	Full Time Equivalent		
FY	Fiscal Year		
G&A	General and Administrative		
<i>ii</i>	Innovative Institute		
iTA	Independent Technical Authority		
ITSA	Information Technology Service Activity		
OCFO	Office of Chief Financial Officer		
PFR	Projected Funding Requirements		
PMI ²	Project Mgt Info Improvement		